Do You Have a Departmental Writing Manual?

Joanne Feierman, principal of Seminars in Communication in New York City, provides programs in effective writing to audit groups. She is the author of "Write It Right the First Time," which was published in *Internal Auditor* and *Action Grammar*, a grammar book for people who hate grammar.

Stephanie Steeves, CIA, is a senior auditor with the School District of Palm Beach County (Florida, USA).

The field work is done, the draft report has been written and edited several times, and the final changes have been made. All that is needed is the chief audit executive's approval, and the report can be delivered to the auditee at the exit conference scheduled for the next morning.

However, as the chief audit executive reads, the pen comes out. Changes are made—some minor, some major—clarifications are requested, calls are placed to the in-charge and down the line. Soon entire findings are being rewritten. Pressure mounts; it becomes evident that it is going to be a challenge to meet the deadline. Fortunately, everyone pulls together and the report is ready on time.

This may sound like a success story, but it is not. While it is true that in this scenario the report is issued on time, a good deal of damage has been done. The report-writing process leaves all feeling frustrated and disrespected.

What can be done about this situation? Having a departmental writing manual is one way to reduce the number of last-minute edits and rewrites. The process of creating the manual forces an audit shop to think through what it really means to communicate audit results effectively. Once the manual is produced, it will be the department's authority on writing. Its three sections—composition, format and grammar—clarify standards for how an effective audit comment is composed, how reports are formatted and how troublesome questions of grammar are handled.

COMPOSITION

This section identifies the three most common reasons why a comment needs major rewriting, with accompanying examples of weak and strong writing taken from prior reports. For example, if conciseness is identified as a significant problem, the manual might state the following:

> **Writing Problem 1:** Not writing concisely—taking too long to get to the point
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> **Solution:** Instead of telling a story, start with the issue and the risk. (There may be sensitive situations in which one would not state the issue and impact immediately, but those would be rare exceptions to this principle.)
>
> **Original:** Ensuring that access to subdirectories is appropriately restricted helps safeguard restricted internal user information against inadvertent or intentional modification, destruction, misuse, fraud or unauthorized disclosure. Maintaining appropriate access to sensitive information also helps reduce potential adverse impacts to the organization.
>
> Internal audit reviewed access to several subdirectories containing restricted use information utilized by group sales management and related support areas. The subdirectories contained premium and expense management reports, sales staff recruiting and hiring information, and incentive compensation information.
>
> One group sales subdirectory, which contains confidential information, including background checks on sales representatives, is not restricted to those employees with a business need to review that information. As a result, employee privacy is not protected.
>
> **Revised:** One group sales subdirectory, which contains confidential information, including background checks on sales reps, was not restricted to those employees with a business need to review that information. As a result, employee privacy is not protected.

Although identifying three major problems is suggested, one may want to add one or two more. However, it is advisable not to go beyond five. Restricting the number will keep people alert to the most deadly writing sins.

This section will also explain other issues of composition, such as how to communicate testing results and word the recommendations. If testing results are to be provided, how specific should they be? Which is preferred: "Of the 20 ABC contracts, 16 did not have proper documentation," "More than 50 percent of the contracts did not have the proper documentation," or "Not all contracts have the proper documentation"?

How detailed should the recommendation be? Should it state that a certain control objective should be met, or explain the steps needed to do so? Should the recommendation be stated in the passive voice, e.g., "It is recommended that…," or the active, e.g., "We recommend…," "Management should…" or "Management must…"?

Everyone has certain words or phrases that they simply do not like to see in reports. These can be included in a special section on wording preferences. The manual should list these preferences, so that report writers know that reports should say "noted" rather than "revealed," or "employees" rather than "personnel," etc.

FORMATTING

This section presents a template for the entire report; it will be used in all audit reports. A well-designed template communicates the department's professionalism and makes it easy for senior management to see the big picture and for management of the audited area to review the more detailed findings. It does not turn off the reader with long blocks of type, small type or unnumbered pages. It is truly user-friendly.

How can a department develop such a template? Three steps are involved. First, the department should understand some basic design principles (these are presented later in this article). Second, it should be on the lookout for reports from other business units or consultants that look attractive to use as models. Third, the department should do market research. After the department has decided on two or three formats, it should type the same report in those formats and ask a number of readers which one they prefer. The preferred model will become the template.

As people begin considering how reports look, they will notice that some reports are visually appealing; others are not. The more attractive ones follow some basic design principles. They provide generous amounts of white space, use only one font style, and provide clear headlines and subheadlines. Simplicity and consistency rule. Documents that contain fancy fonts, different point sizes and a liberal dose of italics, bolding and underlining challenge the reader's eyes and patience.

The following are some practical guidance on formatting:

- **Font style and point size:** Research and experience indicate that the easiest fonts to read on hard copy are Times New Roman, CG Times and Georgia; online, the following are preferred: Verdana, Trebuchet MS and Helvetica. The key principle is to use the same font and point size throughout the document. A point size of 12 is standard, but 11 is acceptable. A smaller point size is difficult for some readers.
- **Headings:** Many people feel that for a heading to stand out, it has to be in a larger point size. This is not true. A heading will stand out because of it placement and the way it is treated. For example, major headings such as "Executive Summary," "Detailed Findings" and "Appendix" can be in all capital letters and bolded; subheadings can be in bold type but with only initial capital letters, not all capital letters. Underlining should be avoided in headings. Instead, italics can be used, as it is a more updated look than underlining.
- **Spacing:** Double spacing between paragraphs and sections of the report, and providing margins of 1 to 1.5 inches on top and bottom, as well as left and right, create attractive pages.

  In the detailed findings, some groups put each finding on a separate page. This may be annoying to the online reader who has to keep paging down though the document. It may be wiser to continue with the next finding rather than start a new page.
- **Additional elements:** The preference for simplicity extends to all graphic elements. Do not use round bullet points in one list and then stars on another and arrows on another. Stick with one style. When creating tables and graphs, decide how they will be numbered, e.g., 1, 2, 3; A, B, C; I, II, III. Caution should be exercised when adding more than one color, shadow boxes, etc. The latter may be a good idea on PowerPoint slides, but not in the written text. In charts, the digits should be lined up properly so the reader can tally up items easily. Readers will have greater confidence in the findings when they can see at a glance that the numbers add up. Although charts and Excel spreadsheets are useful in various sections of the report, they should not be overused. A visually appealing report contains a mix of narrative and charts, not a series of spreadsheets.

Before you make a final decision on the format, take a few pages from a report and look at them both online and in hard copy. This may help catch any items that are not lined up or spaced properly.

GRAMMAR

Inevitably, questions arise about proper grammar, including punctuation, capitalization and hyphenation. Since there are many grammar books on the market and they do not all agree with each other, the department should identify a source that will serve as its authority on grammar questions. *The Gregg Reference Manual*, published by McGraw-Hill, is a comprehensive, up-to-date grammar reference for those in business.

Since some issues can be handled in a number or ways, the audit manual should provide guidance on the following issues:

1. **Capitalization of job titles**—Job titles that precede a person's name are always capitalized (e.g., Senior Vice President Dave Davies). However, job titles that follow a person's name or are listed by themselves may or may not be capitalized. Therefore both "Dave Davies, Senior Vice President" and "Dave Davies, senior vice president" are correct as well as "The Senior Vice President was present," and "The senior vice president was present." In cases like these, a style must be chosen and used consistently.
2. **Hyphenation**—There has been a general tendency to delete the hyphen from compound words. The manual should note the preferred spelling of such words and a source, such as a specific dictionary (e.g., Merriam-Webster).
3. **Numbers, small and large**—The traditional rule is that numbers from one to nine are spelled, and numbers greater than nine are written as figures. However, in technical writing, figures can be used for all numbers to increase clarity.

   Expressing whole numbers or whole numbers and a simple decimal is clearer when the number is expressed partly in words rather than solely in numbers: 2.5 million is easier to absorb than 2,500,000. When several large numbers, both rounded and nonrounded numbers, appear in the same sentence, express those numbers in the same style. Write "Profits increased from $21,835,000 to 23,000,000," not "Profits increased from $21,835,000 to 23 million."

   Be careful about using "M" to refer to millions. Although M means millions in the metric style, it means thousands in Roman style. Either do not use these abbreviations or explain the meaning of M in the text or a footnote at first use.

   The manual should also make it clear when it is, and is not, appropriate to round off numbers.
4. **Abbreviations and acronyms**—When abbreviations or acronyms will be used more than once in a report, the author provides the full name the first time the entity/term is named and follows with the abbreviation or acronym in parentheses. The abbreviation can then be used in the rest of the document. The only exception to this practice occurs when the author is confident that the reader is totally familiar with the abbreviation. For example, in a letter to US accountants, it would be unnecessary (and possibly disrespectful) to include the full name of the IRS.
5. **Enumerated items**—The most current style is to capitalize the first letter of each item in a list. If the items consist of only a few words rather than a full sentence, the most common practice is to place no mark of punctuation after each item. If the items are lengthy, but not sentences, a common practice is to place a semicolon at the end of each item except the next-to-the-last and final one. The next-to-the-last item requires a semicolon followed by the word "and." The last item ends with a period. Of course, if each enumerated item is a sentence that can stand alone, then each item begins with a capital letter and ends with a period.
6. **Commas before and in a series**—When "and" connects a series of words or phrases, the comma is optional. Both "The flag is red, white and blue" and "The flag is red, white, and blue" are correct. In cases like these, a style must be chosen and used consistently.

CONCLUSION

This article emphasizes the value of having a writing manual. However, there is an additional benefit from developing a manual. The process of getting writers and reviewers together to make decisions about how the report should be written and how it should look will deepen the staff members' interest in producing a report that presents their work in its best light.

Once the manual is prepared, it should not be considered as a finished product. New information will be added as questions arise. If this is done, the departmental writing manual will be a valued resource for current staff as well as for new hires.